

The Honorable: PAUL B. SNYDER  
Chapter 7  
Location: Tacoma  
Hearing Date: September 9, 2004  
Hearing Time: 9:00 a.m.  
Response Date: August 26, 2004

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF WASHINGTON

In re:  
  
PARKER REFRIGERATED SERVICES, INC.  
  
Debtor.

Chapter 7  
Case No. 92-31206 PBS

TRUSTEE'S SECOND FINAL  
REPORT (PRE-DISTRIBUTION)  
AND APPLICATIONS FOR FEES

The undersigned Trustee of the above-entitled estate hereby makes and files this second Final Report Pre-Distribution, including request for payment of administrative expenses as follows:

1. All assets of the debtor have been reduced to cash, released to the debtor as exempt property or abandoned, or are hereby abandoned:

2. An accounting of the disposition of all property from this report is attached hereto as FORM 1.

3. Attached hereto as FORM 2 is an itemized statement of the Trustee's receipts and disbursements showing total receipts of \$36,292.72, disbursements of \$0.00, and balance on hand of \$36,292.72.

4. The claims have been examined and all objections made by the Trustee or others have been determined by the court or settled in writing by the parties. If settled by parties, see attached agreement evidencing such settlement.

5. Liens, security interest, or other interests in property of the estate which has been liquidated totaling \$0.00 (not including disbursements previously made as noted in paragraph 3 above) must be paid and should be allowed for the purposed of distribution as follows:

<u>Name of Entity</u>	<u>Lien/Interest</u>	<u>Proposed Payment</u>
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6. After deduction of any amounts in paragraph 5, if any, the remaining balance on hand of \$36,292.72 should be distributed in accordance with 11 U.S.C. §726 as follows:

(a) \$1,106.50, for administrative expenses, not previously disbursed, including Trustee compensation and reimbursement of expenses, court costs, requests by professionals, agents and committees and other expenses necessary to preserve the estate as itemized below:

TRUSTEE'S SECOND FINAL REPORT  
(PRE-DISTRIBUTION) AND  
APPLICATION FOR FEES - 1

KATHRYN A. ELLIS  
Chapter 7 Trustee  
600 Stewart St  
Suite 620  
Seattle, WA 98101  
(206) 682-5002 - FAX (206) 624-2631

<u>Name of Entity</u>	<u>Type of Service or Expense</u>	<u>Amount Requested</u>	<u>Proposed Allowance</u>
Clerk of Court	Costs	<u>0.00</u>	<u>0.00</u>
Trustee Fees			
Pursuant to 11 U.S.C. §326(a), the maximum fee allowable to the Trustee is <u>\$1,088.78</u> . I have received <u>\$0.00</u> of this total as interim compensation, and now request as my final compensation:		<u>1,088.78</u>	<u>1,088.78</u>
Trustee Expenses			
Reasonable and necessary expenses incurred or to be incurred as follows:			
Premium on Trustee's Bond	0.00		0.00
Travel: <u>0.0</u> miles at <u>0.0</u> ¢/mile	0.00		0.00
Copies: <u>59</u> copies at <u>20.0</u> ¢/copy	11.80		11.80
Postage:	5.92		5.92
Telephone:	0.00		0.00
Clerical: <u>0.0</u> hours at <u>0.00</u>	0.00		0.00
Paralegal: <u>0.0</u> hours at <u>0.00</u>	0.00		0.00
Supplies:	0.00		0.00
Distribution Expenses:	0.00		0.00
Professional Expenses:	0.00		0.00
Other Expenses:	0.00		0.00
Less Previous Reimbursements:	<0.00>		<0.00>
TOTAL EXPENSES:		<u>17.72</u>	<u>17.72</u>
Other Professionals:			
TOTAL Chapter 7 Professional Fees and Expenses		<u>1,106.50</u>	<u>1,106.50</u>
UST Quarterly Fees from converted Chapter 11 cases		<u>0.00</u>	<u>0.00</u>
Unpaid administrative expenses from prior Chapter 11, 12, or 13 cases		<u>0.00</u>	<u>0.00</u>
Other administrative expenses		<u>0.00</u>	<u>0.00</u>

(b) \$35,186.22 for priority creditors, in the order specified in §507(a)(2)-(9) (if priority wage claims are paid, attach Exhibit A), who have filed claims, allowed in the total amount of \$1,146,181.63, as itemized below:

<u>Name of Creditor</u>	<u>Claim Number</u>	<u>Priority Class</u>	<u>Amount Allowed</u>	<u>Additional Amount to be Paid</u>	<u>Total Dividend Rate %</u>
ID Trans. Dept	8	Tax Claims	10,764.91	330.49	23.91%
WN Dept. of Revenue	24	Tax Claims	1,245.42	36.36	23.91%
OR PU Comm.	49	Tax Claims	249,253.55	7,652.15	23.91%
CA Employment	91	Tax Claims	5,653.07	173.55	23.91%
Devl. Comm.					
KY Div. of Motor	138	Tax Claims	2,371.85	72.82	23.91%
Carriers					
WN Employment	144	Tax Claims	48,203.88	1,479.87	23.91%
Security					

TRUSTEE'S SECOND FINAL REPORT  
(PRE-DISTRIBUTION) AND  
APPLICATION FOR FEES - 2

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ID Trans. Dept.	150	Tax Claims	19,035.85	584.41	23.91%
AR Dept. of	154	Tax Claims	56,360.22	1,730.28	23.91%
Transportation					
CA Franchise Tax	367	Tax Claims	875.09	26.87	23.91%
Board					
IL Dept. of Revenue	384	Tax Claims	1,289.57	39.59	23.91%
WN Dept. of	390	Tax Claims	41,581.46	1,276.56	23.91%
Licensing					
ARK Dept. of	391	Tax Claims	47.82	1.47	23.91%
Financing					
Pierce Co.	402	Tax Claims	934.58	28.69	23.91%
WN Dept. of L & I	439	Tax Claims	254,135.69	7,802.04	23.91%
WN Dept. of L & I	483	Tax Claims	24,583.68	754.72	23.91%
KY Div. of Motor	486	Tax Claims	2,274.62	69.83	23.91%
Carriers					
IRS	493	Tax Claims	427,570.37	13,126.52	23.91%

(c) \$0.00, for unsecured creditors (prioritize between §726(a)(2) and §726(a)(3), if necessary) (if unsecured wage claims are paid, attached Exhibit B) who have filed claims, allowed in the total amount of \$0.00, as itemized below:

#### **TIMELY FILED CLAIMS**

<u>Name of Creditor</u>	<u>Claim Number</u>	<u>Amount Allowed</u>	<u>Amount to be Paid</u>	<u>Dividend Rate %</u>
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#### **TARDILY FILED CLAIMS**

<u>Name of Creditor</u>	<u>Claim Number</u>	<u>Amount Allowed</u>	<u>Amount to be Paid</u>	<u>Dividend Rate %</u>
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(d) \$0.00, for the debtor after payment of §726(a)(4) claims and payment of interest pursuant to §726(a)(5), if applicable.

7. A summary of the distribution of gross receipts from the liquidation of all property of the estate is as follows:

\$ 36,292.72	a. TOTAL RECEIPTS
\$ 1,088.78	b. Chapter 7 Trustee §326(a) compensation
\$ 17.72	c. Chapter 7 Trustee expenses
\$ 0.00	d. Attorney fees where Trustee serves as attorney
\$ 0.00	e. Attorney expenses where Trustee is attorney
\$ 0.00	f. Attorney fees for outside counsel
\$ 0.00	g. Attorney expenses for outside counsel
\$ 0.00	h. Fees where Trustee is non-attorney professional
\$ 0.00	i. Expenses where Trustee is non-attorney professional
\$ 0.00	j. Fees for outside non-attorney professionals
\$ 0.00	k. Expenses for outside non-attorney professionals
\$ 0.00	l. Chapter 7 debtor's attorney's fees
\$ 0.00	m. Chapter 7 debtor's attorney's expenses
\$ 0.00	n. Other Chapter 7 expenses

**TRUSTEE'S SECOND FINAL REPORT  
(PRE-DISTRIBUTION) AND  
APPLICATION FOR FEES - 3**

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1	\$ 0.00	o. Prior chapter administrative expenses
	\$ 35,186.22	p. Priority creditors
2	\$ 0.00	q. Secured creditors
	\$ 0.00	r. Unsecured creditors
3	\$ 0.00	s. Equity security holders
	\$ 0.00	t. Surplus returned to debtor
4	\$ 0.00	u. Other distributions

5 I certify to the court and the United States Trustee under penalty of perjury that I have  
6 faithfully and properly fulfilled the duties of the office of the Trustee, that I have examined all  
7 proofs of claims as appropriate under the proposed distribution, and that the proposed  
8 distribution is proper and consistent with the law and rules of court.

Therefore, the Trustee requests that the Final Report and proposed distribution be  
approved.

9 Dated: July 28, 2004

/s/ Kathryn A. Ellis

Kathryn A. Ellis  
Chapter 7 Trustee

# Form 1

## Individual Estate Property Record and Report

### Asset Cases

**Case Number:** 92-31206 PBS  
**Case Name:** PARKER REFRIGERATED SERVICES, INC.  
**Period Ending:** 07/28/04

**Trustee:** (670270) Kathryn A. Ellis, Trustee  
**Filed (f) or Converted (c):** 11/26/02 (c)  
**§341(a) Meeting Date:** 12/30/02  
**Claims Bar Date:** 08/31/92

1 Asset Description (Scheduled And Unscheduled (u) Property)  Ref. #		2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a) abandon. DA=\$554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	Certificate of Deposit (u)	0.00	36,000.00		36,289.73	FA
Int	INTEREST (u)	Unknown	N/A		2.99	FA
<b>2 Assets Totals</b> (Excluding unknown values)		<b>\$0.00</b>	<b>\$36,000.00</b>		<b>\$36,292.72</b>	<b>\$0.00</b>

**Major Activities Affecting Case Closing:**

**Initial Projected Date Of Final Report (TFR):** October 27, 1999

**Current Projected Date Of Final Report (TFR):** July 28, 2004 (Actual)

## Form 2

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### Cash Receipts And Disbursements Record

**Case Number:** 92-31206 PBS  
**Case Name:** PARKER REFRIGERATED SERVICES, INC.

**Trustee:** Kathryn A. Ellis, Trustee (670270)  
**Bank Name:** JPMORGAN CHASE BANK  
**Account:** 312-9652412-65 - Money Market Account  
**Blanket Bond:** \$2,000,000.00 (per case limit)  
**Separate Bond:** N/A

**Taxpayer ID #:** 91-6350634  
**Period Ending:** 07/28/04

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
05/26/04	{1}	Key Bank		1229-000	36,289.73		36,289.73
05/28/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	0.45		36,290.18
06/18/04	Int	JPMORGAN CHASE BANK	Current Interest Rate is 0.1500%	1270-000	2.54		36,292.72
06/18/04		To Account #312965241266		9999-000		36,292.72	0.00

<b>ACCOUNT TOTALS</b>	<b>36,292.72</b>	<b>36,292.72</b>	<b>\$0.00</b>
Less: Bank Transfers	0.00	36,292.72	
<b>Subtotal</b>	<b>36,292.72</b>	<b>0.00</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$36,292.72</b>	<b>\$0.00</b>	

# Form 2

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## Cash Receipts And Disbursements Record

**Case Number:** 92-31206 PBS  
**Case Name:** PARKER REFRIGERATED SERVICES, INC.  
**Taxpayer ID #:** 91-6350634  
**Period Ending:** 07/28/04

**Trustee:** Kathryn A. Ellis, Trustee (670270)  
**Bank Name:** JPMORGAN CHASE BANK  
**Account:** 312-9652412-66 - Checking Account  
**Blanket Bond:** \$2,000,000.00 (per case limit)  
**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
06/18/04		From Account #312965241265		9999-000	36,292.72		36,292.72

<b>ACCOUNT TOTALS</b>	<b>36,292.72</b>	<b>0.00</b>	<b>\$36,292.72</b>
Less: Bank Transfers	36,292.72	0.00	
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	
Less: Payments to Debtors		0.00	
<b>NET Receipts / Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>	

<b>TOTAL - ALL ACCOUNTS</b>	<b>Net Receipts</b>	<b>Net Disbursements</b>	<b>Account Balances</b>
<b>MMA # 312-9652412-65</b>	<b>36,292.72</b>	<b>0.00</b>	<b>0.00</b>
<b>Checking # 312-9652412-66</b>	<b>0.00</b>	<b>0.00</b>	<b>36,292.72</b>
	<b>\$36,292.72</b>	<b>\$0.00</b>	<b>\$36,292.72</b>